

EXHIBIT A

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor <u>AKA DELPHI AKA DELPHI PACKARD EL</u> Case Number <u>05-44481</u> <u>Delphi Corporation AKA DELPHI MECHATRONIC SYSTEMS INC.</u>		<div style="font-size: 48px; font-weight: bold; margin: 0;">COPY</div> <div style="font-size: 24px; font-weight: bold; margin: 10px 0;">RECEIVED</div> <div style="font-size: 24px; font-weight: bold; margin: 0;">AUG 04 2006</div> <div style="font-size: 24px; font-weight: bold; margin: 0;">KURTZMAN CARSON</div> <div style="font-size: 10px; margin-top: 10px;">THIS SPACE IS FOR COURT USE ONLY</div>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Essex Group Inc</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <u>Essex Group Inc</u> <u>Richard Fradette</u> <u>1601 Wall St</u> <u>Fort Wayne IN 46801-1601</u> Telephone number: <u>260.461.4014</u>	Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends	
Account or other number by which creditor identifies debtor: _____		
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: <u>VARIOUS - SEE EXHIBIT A</u>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>0</u> (unsecured) \$ <u>795,196.61</u> (secured) <u>0</u> (priority) \$ <u>795,196.61</u> (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>RIGHT OF SETOFF</u> Value of Collateral: <u>\$2,424,747.34</u> Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>0</u>		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>543,772.42</u> RECLAMATION Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(9). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		<div style="font-size: 24px; font-weight: bold; margin: 0;">RECEIVED</div> <div style="font-size: 24px; font-weight: bold; margin: 0;">JUL 27 2006</div> <div style="font-size: 10px; margin-top: 10px;">CLAIMS PROCESSING CENTER USBC, SDNY 1</div>
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>7/24/06</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Richard Fradette RICHARD L. FRADETTE VP FINANCE</u>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544481060410191920192571



COPY



Essex Group, Inc.

Attn: Richard Fradette
V. P. Finance
1601 Wall Street
P.O. Box 1601
Fort Wayne, IN 46801-1601
tel: 260.461.4014
fax: 260.461.4062

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
One Bowling Green
Room 534
New York, New York 10004-1408

Enclosed please find two (2) copies of Essex Group, Inc.'s "proof of claim" regarding U.S. Bankruptcy Court Case Number 05-44567; debtor, Delphi.

It is requested that you return one (1) copy of the "proof of claim" with the receipt stamp date and the assigned claim number in the self-enclosed envelope.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Richard L. Fradette'.

Richard L. Fradette



Essex Group, Inc.

Attn: Richard Fradette
V. P. Finance
1601 Wall Street
P.O. Box 1601
Fort Wayne, IN 46801-1601

**Delphi Bankruptcy - Proof of Claim
Attachments**

		<u>pages</u>
	Delphi Proof of Claim	1
Exhibit A	Summary of Total Claim	3
	Metals Division	4 - 6
	Copper Rod	
	Magnet Wire Division	7 - 17
	Due to the voluminous amount of documentation supporting this claim, the detail is not included. However, supporting documentation will be made available upon request.	
Exhibit B	Essex Group, Inc correspondence to Delphi Corp. for "right of setoff"	18 - 19

2.

Exhibit A



Essex Group, Inc.

Attn: Richard Fradette
V. P. Finance
1601 Wall Street
P.O. Box 1601
Fort Wayne, IN 46801-1601

**Delphi Bankruptcy - Proof of Claim
Claim Summary**

SECURED CLAIM

**Exhibit A
Pages**

**USD
Amount**

Metals Division	\$402,864.04
Copper Rod	
Magnet Wire Division	392,332.57
Secured Claim Total	<u><u>\$795,196.61</u></u>

\$795,196.61 is the total pre-petition claim asserted by
Essex Group, Inc. against the Debtors.

Essex Group, Inc. asserts that the claim is fully secured
by right of setoff.

UNSECURED PRIORITY CLAIM (as filed)

Reclamation Claim # 14	\$402,864.04
Reclamation Claim # 39	\$190,908.38
Unsecured Priority Claim Total	<u><u>\$593,772.42</u></u>

\$593,772.42 of the claim is entitled to priority under
507(a)(2) and 546(c) as a reclamation claim and in accordance
with Essex Group, Inc.'s timely reclamation demand.

Essex Group, Inc. reserves its right to amend this claim and/or
to file other or further claims of whatever type and/or to supplement
this claim with further supporting documents.

6.

Exhibit A.



Delphi Bankruptcy Court Case #: 05-44481

Statement of Open Items as of June 20, 2006
Metals Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Amount	Sales Invoice Date Eff Date
B0029958	DELPHI AUTOMOTIVE	630181	\$ 402,864.04	10/31/2005
			<u>\$ 402,864.04</u>	



Essex Group, Inc

11/01/05

Delphi Reclamation Team

Attention:

Claim Number: # 14

Richard Fradette
V.P. Finance

Tel: 280.461.4014
Fax: 280.461.4062

Essex Ship
Date

Customer	Delphi Packard	Delphi P.O.	Description	Delphi Part #	Price	Site	Sales Invoice	Shipper Number	Qty Shipped & Invoiced	Rec'd Delphi	Delphi Rec'd Date	Open Qty
00010018	Delphi Packard	P4490035 006	5/16 CU Rod	M1600001	1.76050	202	619477	CS05005205	44,224	44,224	10/01/05	0
		P4490035 006		M1600001			619477	CS05005207	44,230	44,230	10/01/05	0
		P4490035 006		M1600001			619478	CS05005209	44,270	44,270	10/01/05	0
		P4490035 006		M1600001			619480	CS05005212	44,287	44,287	10/01/05	0
		P4490035 006		M1600001			619482	CS05005216	44,266	44,266	10/01/05	0
		P4490035 006		M1600001			619484	CS05005277	44,260	44,260	10/02/05	0
		P4490035 006		M1600001			619485	CS05005278	44,347	44,347	10/02/05	0
		P4490035 006		M1600001			619486	CS05005279	44,315	44,315	10/02/05	0
		P4490035 006		M1600001			619489	CS05005281	44,118	44,118	10/02/05	0
		P4490035 006		M1600001			619490	CS05005282	44,178	44,178	10/02/05	0
		P4490035 006		M1600001			619492	CS05005283	44,087	44,087	10/03/05	0
		P4490035 006	5/16 CU Rod	M1600001	1.76050	202	619494	CS05005285	44,140	44,140	10/03/05	0
		P4490035 006		M1600001			619495	CS05005286	44,164	44,164	10/03/05	0
		P4490035 006		M1600001			619497	CS05005287	43,972	43,972	10/03/05	0
		P4490035 006		M1600001			619499	CS05005288	43,819	43,819	10/03/05	0
		P4490035 006		M1600001			619500	CS05005289	44,224	44,224	10/04/05	0
		P4490035 006		M1600001			619502	CS05005290	44,194	44,194	10/04/05	0
		P4490035 006		M1600001			619503	CS05005292	44,191	44,191	10/04/05	0
		P4490035 006		M1600001			619504	CS05005293	44,248	44,248	10/04/05	0
		P4490035 006		M1600001			619505	CS05005294	44,167	44,167	10/04/05	0
		P4490035 006	5/16 CU Rod	M1600001	1.76050	202	619543	CS05005315	44,492	44,492	10/05/05	0
		P4490035 006	5/16 CU Rod	M1600001	1.76050	202	619773	CS05005317	44,136	44,136	10/05/05	0
		P4490035 006		M1600001			619869	CS05005368	44,200	44,200	10/05/05	0
		P4490035 006		M1600001			620006	CS05005369	44,289	44,289	10/05/05	0
		P4490035 006		M1600001			619785	CS05005370	44,026	44,026	10/06/05	0
		P4490035 006	5/16 CU Rod	M1600001	1.76050	202	620141	CS05005386	44,349	44,349	10/06/05	0
		P4490035 006		M1600001			620214	CS05005449	44,308	44,308	10/06/05	0
		P4490035 006		M1600001			620200	CS05005454	44,226	44,226	10/06/05	0
		P4490035 006		M1600001			620266	CS05005455	44,395	44,395	10/06/05	0
		P4490035 006		M1600001			620231	CS05005459	44,296	44,296	10/06/05	0
		P4490035 006	5/16 CU Rod	M1600001	1.76050	202	620315	CS05005528	44,265	44,265	10/06/05	0
		P4490035 006		M1600001			620316	CS05005527	44,270	44,270	10/07/05	0
		P4490035 006		M1600001			620380	CS05005543	44,241	44,241	10/07/05	0
		P4490035 006		M1600001			620447	CS05005564	44,409	44,409	10/07/05	0
		P4490035 006		M1600001			620501	CS05005576	44,365	44,365	10/07/05	0
		P4490035 006		M1600001			620788	CS05005578	44,382	44,382	10/07/05	0

Total October 2005 true-up Warren, OH

Dated 10/31/05

\$0.2530

\$402,864.04

True-Up Billing Adjustment:

October 2005 avg COMEX / lb - copper
October 2005 copper billing / lb

Pre-petition
Amount

\$1.9030
\$1.8500
\$0.2530

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Essex Group, Inc.

Attn: Richard Fradette
V. P. Finance
1601 Wall Street
P.O. Box 1601
Fort Wayne, IN 46801-1601

**Delphi Bankruptcy - Proof of Claim
Supporting Documentation**

Due to the voluminous amount of documentation supporting this claim, the detail is not included. However, supporting documentation will be made available upon request.



Delphi Bankruptcy Court Case #: 05-44481

Statement of Open Items as of June 20, 2006
Magnet Wire Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	1302227	(579.13)	10/01/2004	
B0020933	DELPHI ENERGY & ENGINE MNGT	1400151	(922.58)	12/01/2004	
B0020933	DELPHI ENERGY & ENGINE MNGT	1001302	(136.90)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1302257	(137.00)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	2004729	(5,378.50)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	2004730	(2,432.80)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	2004731	(8,826.53)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	2004732	(3,084.52)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	2004733	(2,203.39)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	2004734	(4,080.93)	01/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	975580	(54.00)	01/25/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	026110	(65.65)	02/28/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	030429	(215.54)	03/02/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1001317	(5,170.38)	03/02/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1001318	(167.35)	03/02/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1400157	(166.60)	03/02/2005	
B0010367	DELPHI DELCO ELECTRONICS	056669	(1,904.38)	03/21/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1001322	(148.80)	03/31/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	DEL03315	(355.50)	03/31/2005	COS WT DEL033105
B0020933	DELPHI ENERGY & ENGINE MNGT	1302287	(3,290.74)	04/07/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1302288	(3,326.36)	04/07/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1302289	(120.40)	04/07/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1302291	(1,547.10)	04/07/2005	
B0029335	DELPHI ENERGY & ENGINE MNGT	085510	(1,231.40)	04/11/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	DEL06025	(169.52)	06/02/2005	COS WT DEL060205
B0010367	DELPHI DELCO ELECTRONICS	168869	2,191.11	06/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1400166	(540.60)	06/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1400167	(1,608.82)	06/06/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	1400170	(161.39)	06/06/2005	
B0010367	DELPHI DELCO ELECTRONICS	3927763	61.37	07/28/2005	
B0010367	DELPHI DELCO ELECTRONICS	3927764	63.73	07/28/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	263984B	(785.41)	08/05/2005	
B0020933	DELPHI ENERGY & ENGINE MNGT	288588	(63.19)	08/23/2005	RMA 086-5122
B0020933	DELPHI ENERGY & ENGINE MNGT	301936	334.70	09/01/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	301937	171.70	09/01/2005	550006444
B0020933	DELPHI ENERGY & ENGINE MNGT	302632	1,875.94	09/01/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	302633	1,731.64	09/01/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	302634	1,849.25	09/01/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	302635	3,028.73	09/01/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	302636	1,462.99	09/01/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	302637	1,157.30	09/01/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	302638	985.71	09/01/2005	550007300

Exhibit A



Delphi Bankruptcy Court Case #: 05-44481

Statement of Open Items as of June 20, 2006
Magnet Wire Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	302639	615.32	09/01/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	302640	579.21	09/01/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	302641	475.09	09/01/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	302642	1,330.10	09/01/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	302643	1,036.89	09/01/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	302644	1,150.34	09/01/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	302645	546.36	09/01/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	302646	166.00	09/01/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	302647	1,492.15	09/01/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	302648	601.86	09/01/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	302649	208.44	09/01/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	302650	284.89	09/01/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	616360	650.65	09/01/2005	550051693
B0010154	NAO/DELPHI SAGINAW STEERING	616361	1,711.56	09/01/2005	550037092
B0010154	NAO/DELPHI SAGINAW STEERING	616362	738.18	09/01/2005	550007306
B0020933	DELPHI ENERGY & ENGINE MNGT	303729	171.70	09/02/2005	550006444
B0020933	DELPHI ENERGY & ENGINE MNGT	303730	549.64	09/02/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	304918	3,326.36	09/02/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	304919	668.03	09/02/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	304920	334.84	09/02/2005	550069193
B0020933	DELPHI ENERGY & ENGINE MNGT	304921	161.77	09/02/2005	550037379
B0020933	DELPHI ENERGY & ENGINE MNGT	304922	908.39	09/02/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	304923	183.58	09/02/2005	550009667
B0020933	DELPHI ENERGY & ENGINE MNGT	304924	573.25	09/02/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	304925	206.53	09/02/2005	550007320
B0010154	NAO/DELPHI SAGINAW STEERING	616479	4,901.10	09/02/2005	550026137
B0020933	DELPHI ENERGY & ENGINE MNGT	305302	298.32	09/05/2005	550007319
B0020933	DELPHI ENERGY & ENGINE MNGT	305303	207.81	09/05/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	306118	334.70	09/06/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	306119	502.05	09/06/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	306120	171.70	09/06/2005	550006444
B0020933	DELPHI ENERGY & ENGINE MNGT	306121	868.40	09/06/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	307063	3,197.58	09/06/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	307064	1,996.03	09/06/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	307065	739.36	09/06/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	307066	659.92	09/06/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	307067	2,259.10	09/06/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	307068	877.74	09/06/2005	550007309
B0020933	DELPHI ENERGY & ENGINE MNGT	307069	355.24	09/06/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	307070	1,212.59	09/06/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	307071	648.77	09/06/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	307072	1,218.60	09/06/2005	550007315



Delphi Bankruptcy Court Case #: 05-44481

Statement of Open Items as of June 20, 2006
Magnet Wire Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	307073	910.59	09/06/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	307074	959.97	09/06/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	307075	886.83	09/06/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	307076	570.48	09/06/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	307077	512.46	09/06/2005	550026142
B0020933	DELPHI ENERGY & ENGINE MNGT	308215	507.31	09/07/2005	550010256
B0020933	DELPHI ENERGY & ENGINE MNGT	308216	334.70	09/07/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	308217	277.00	09/07/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	308218	116.00	09/07/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	308219	276.48	09/07/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	309105	44.98	09/07/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	309106	3,167.44	09/07/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	309107	614.30	09/07/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	309108	543.28	09/07/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	309109	572.42	09/07/2005	550037379
B0020933	DELPHI ENERGY & ENGINE MNGT	309110	607.21	09/07/2005	550007304
B0020933	DELPHI ENERGY & ENGINE MNGT	309111	216.12	09/07/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	309112	305.91	09/07/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	616795	1,632.39	09/07/2005	550059334
B0020933	DELPHI ENERGY & ENGINE MNGT	310252	5,970.25	09/08/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	311084	3,323.62	09/08/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	311085	895.09	09/08/2005	550007291
B0020933	DELPHI ENERGY & ENGINE MNGT	311086	690.60	09/08/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	311087	961.88	09/08/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	311088	609.23	09/08/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	311089	1,209.58	09/08/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	311090	1,781.60	09/08/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	311091	266.41	09/08/2005	550007327
B0020933	DELPHI ENERGY & ENGINE MNGT	311092	555.71	09/08/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	311093	542.70	09/08/2005	550026142
B0010154	NAO/DELPHI SAGINAW STEERING	616921	4,649.71	09/08/2005	550059334
B0020933	DELPHI ENERGY & ENGINE MNGT	312115	438.30	09/09/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	312116	162.83	09/09/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	312921	44.35	09/09/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	312922	3,271.56	09/09/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	312924	284.60	09/09/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	312925	1,777.87	09/09/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	312926	1,671.11	09/09/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	312927	926.04	09/09/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	312928	144.91	09/09/2005	550007298
B0020933	DELPHI ENERGY & ENGINE MNGT	312929	440.33	09/09/2005	550007326
B0020933	DELPHI ENERGY & ENGINE MNGT	312930	601.86	09/09/2005	550058445

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Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	314147	334.70	09/12/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	314148	101.39	09/12/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	314149	86.50	09/12/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	315411	1,946.19	09/12/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	315412	4,948.44	09/12/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	315413	721.45	09/12/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	315414	667.01	09/12/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	315415	499.29	09/12/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	315416	263.69	09/12/2005	550007327
B0020933	DELPHI ENERGY & ENGINE MNGT	315417	2,051.00	09/12/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	315418	692.11	09/12/2005	550007305
B0020933	DELPHI ENERGY & ENGINE MNGT	315419	511.38	09/12/2005	550026142
B0010154	NAO/DELPHI SAGINAW STEERING	617179	1,329.09	09/12/2005	550013817
B0020933	DELPHI ENERGY & ENGINE MNGT	316533	3,473.60	09/13/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	316534	167.35	09/13/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	316535	1,736.80	09/13/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	316536	2,605.20	09/13/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	316537	3,690.70	09/13/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	317654	46.85	09/13/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	317655	3,309.92	09/13/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	317656	1,988.91	09/13/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	317657	1,209.17	09/13/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	317658	910.49	09/13/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	317659	671.69	09/13/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	317660	607.01	09/13/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	317661	370.03	09/13/2005	550007297
B0020933	DELPHI ENERGY & ENGINE MNGT	317662	399.63	09/13/2005	550007297
B0020933	DELPHI ENERGY & ENGINE MNGT	317663	1,009.54	09/13/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	317664	854.64	09/13/2005	550007309
B0020933	DELPHI ENERGY & ENGINE MNGT	317665	602.58	09/13/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	317666	117.66	09/13/2005	550007329
B0020933	DELPHI ENERGY & ENGINE MNGT	317667	1,988.81	09/13/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	317668	922.17	09/13/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	317669	414.33	09/13/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	317670	293.65	09/13/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	617296	749.28	09/13/2005	550013817
B0010154	NAO/DELPHI SAGINAW STEERING	617402	5,923.00	09/13/2005	550026137
B0020933	DELPHI ENERGY & ENGINE MNGT	318890	461.02	09/14/2005	550010255
B0020933	DELPHI ENERGY & ENGINE MNGT	318891	167.35	09/14/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	319738	1,993.66	09/14/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	319739	3,389.38	09/14/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	319740	598.06	09/14/2005	550007295

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Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	319741	1,792.70	09/14/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	319742	621.00	09/14/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	319743	166.46	09/14/2005	550023810
B0020933	DELPHI ENERGY & ENGINE MNGT	319744	569.20	09/14/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	319745	972.71	09/14/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	319746	1,249.89	09/14/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	319747	1,313.66	09/14/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	319748	1,481.04	09/14/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	319749	1,468.29	09/14/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	319750	618.36	09/14/2005	550007304
B0020933	DELPHI ENERGY & ENGINE MNGT	319751	1,469.44	09/14/2005	550007305
B0020933	DELPHI ENERGY & ENGINE MNGT	319752	499.50	09/14/2005	550026142
B0010154	NAO/DELPHI SAGINAW STEERING	617447	1,581.88	09/14/2005	550059334
B0010154	NAO/DELPHI SAGINAW STEERING	617483	4,873.71	09/14/2005	550026137
B0020933	DELPHI ENERGY & ENGINE MNGT	320878	334.70	09/15/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	320879	200.66	09/15/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	321447	5,107.36	09/15/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	321448	1,993.66	09/15/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	321449	44.35	09/15/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	321450	952.11	09/15/2005	550007291
B0020933	DELPHI ENERGY & ENGINE MNGT	321451	556.26	09/15/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	321452	1,277.26	09/15/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	321453	662.80	09/15/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	321454	170.98	09/15/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	321455	1,269.76	09/15/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	321456	2,289.38	09/15/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	321457	189.15	09/15/2005	550037379
B0020933	DELPHI ENERGY & ENGINE MNGT	321458	554.78	09/15/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	321459	1,181.84	09/15/2005	550037092
B0010154	NAO/DELPHI SAGINAW STEERING	617692	1,377.31	09/15/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	322632	334.70	09/16/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	322633	219.15	09/16/2005	550006445
B0020933	DELPHI ENERGY & ENGINE MNGT	323511	3,318.14	09/16/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	323512	2,007.90	09/16/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	323513	122.15	09/16/2005	550007329
B0020933	DELPHI ENERGY & ENGINE MNGT	323514	2,125.85	09/16/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	323515	579.15	09/16/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	323516	643.83	09/16/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	323517	1,252.96	09/16/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	323518	1,209.58	09/16/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	323519	1,525.47	09/16/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	323520	439.90	09/16/2005	550007323

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Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	323521	577.86	09/16/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	324730	98.34	09/19/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	325443	3,372.94	09/19/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	325444	44.35	09/19/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	325445	1,326.63	09/19/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	325446	702.60	09/19/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	325447	631.54	09/19/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	325448	708.82	09/19/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	325449	877.60	09/19/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	325450	3,665.02	09/19/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	325451	444.30	09/19/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	325452	205.89	09/19/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	325453	214.13	09/19/2005	550024661
B0020933	DELPHI ENERGY & ENGINE MNGT	325454	294.82	09/19/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	618001	3,134.97	09/19/2005	550059334
B0020933	DELPHI ENERGY & ENGINE MNGT	327632	1,616.29	09/20/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	327633	3,496.24	09/20/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	327634	44.98	09/20/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	327635	195.69	09/20/2005	550023810
B0020933	DELPHI ENERGY & ENGINE MNGT	327636	2,865.05	09/20/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	327637	217.40	09/20/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	327638	428.40	09/20/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	327639	308.25	09/20/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	618105	6,380.76	09/20/2005	550026137
B0010154	NAO/DELPHI SAGINAW STEERING	618106	4,689.89	09/20/2005	550026137
B0010154	NAO/DELPHI SAGINAW STEERING	618107	4,271.03	09/20/2005	550026137
B0020933	DELPHI ENERGY & ENGINE MNGT	328783	507.31	09/21/2005	550010256
B0020933	DELPHI ENERGY & ENGINE MNGT	328784	334.70	09/21/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	328785	219.15	09/21/2005	550006445
B0020933	DELPHI ENERGY & ENGINE MNGT	328786	264.21	09/21/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	329692	2,036.38	09/21/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	329693	953.22	09/21/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	329694	691.59	09/21/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	329695	190.90	09/21/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	329696	1,562.50	09/21/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	329697	431.10	09/21/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	329698	897.12	09/21/2005	550007291
B0020933	DELPHI ENERGY & ENGINE MNGT	329699	2,451.18	09/21/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	329700	753.41	09/21/2005	550007290
B0020933	DELPHI ENERGY & ENGINE MNGT	329701	845.76	09/21/2005	550007309
B0020933	DELPHI ENERGY & ENGINE MNGT	329702	372.43	09/21/2005	550007327
B0020933	DELPHI ENERGY & ENGINE MNGT	329703	1,409.56	09/21/2005	550051693

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Statement of Open Items as of June 20, 2006
Magnet Wire Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	329704	612.02	09/21/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	329705	179.28	09/21/2005	550026142
B0020933	DELPHI ENERGY & ENGINE MNGT	329706	580.65	09/21/2005	550037092
B0020933	DELPHI ENERGY & ENGINE MNGT	329707	602.98	09/21/2005	550037092
B0010154	NAO/DELPHI SAGINAW STEERING	618276	(299.62)	09/21/2005	rma 401-5120
B0020933	DELPHI ENERGY & ENGINE MNGT	330601	502.05	09/22/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	330602	219.15	09/22/2005	550006445
B0020933	DELPHI ENERGY & ENGINE MNGT	331200	3,367.46	09/22/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	331201	1,616.60	09/22/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	331202	93.08	09/22/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	331203	67.72	09/22/2005	JMS42620
B0020933	DELPHI ENERGY & ENGINE MNGT	331204	1,148.35	09/22/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	331205	663.97	09/22/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	331206	862.20	09/22/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	331207	1,512.05	09/22/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	331208	644.71	09/22/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	332801	1,988.91	09/23/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	332802	3,419.52	09/23/2005	550037466
B0010154	NAO/DELPHI SAGINAW STEERING	618519	2,485.34	09/23/2005	550059334
B0020933	DELPHI ENERGY & ENGINE MNGT	333950	334.70	09/26/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	335183	3,430.48	09/26/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	335184	719.46	09/26/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	335185	1,265.10	09/26/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	335186	1,281.79	09/26/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	335187	1,555.09	09/26/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	335188	459.70	09/26/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	335189	1,376.16	09/26/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	335190	1,481.04	09/26/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	335191	1,432.59	09/26/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	335192	1,410.69	09/26/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	335193	1,404.95	09/26/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	335194	1,042.74	09/26/2005	550007291
B0020933	DELPHI ENERGY & ENGINE MNGT	335195	606.48	09/26/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	335196	520.02	09/26/2005	550026142
B0020933	DELPHI ENERGY & ENGINE MNGT	335197	526.15	09/26/2005	550037092
B0020933	DELPHI ENERGY & ENGINE MNGT	335198	437.99	09/26/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	335199	301.82	09/26/2005	550007319
B0020933	DELPHI ENERGY & ENGINE MNGT	336525	5,861.70	09/27/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	336526	373.41	09/27/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	337639	2,022.14	09/27/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	337640	1,150.97	09/27/2005	550013821
B0020933	DELPHI ENERGY & ENGINE MNGT	337641	1,644.00	09/27/2005	550037466

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Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	337642	44.35	09/27/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	337643	3,460.62	09/27/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	337644	572.70	09/27/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	337645	670.25	09/27/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	337646	568.14	09/27/2005	550037092
B0010154	NAO/DELPHI SAGINAW STEERING	618900	3,123.18	09/27/2005	550026137
B0010154	NAO/DELPHI SAGINAW STEERING	618901	4,321.63	09/27/2005	550026137
B0020933	DELPHI ENERGY & ENGINE MNGT	338775	288.92	09/28/2005	550010251
B0020933	DELPHI ENERGY & ENGINE MNGT	338776	219.15	09/28/2005	550006445
B0020933	DELPHI ENERGY & ENGINE MNGT	339811	2,000.78	09/28/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	339812	47.48	09/28/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	339813	46.85	09/28/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	339814	156.62	09/28/2005	550007298
B0020933	DELPHI ENERGY & ENGINE MNGT	339815	628.90	09/28/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	339816	626.47	09/28/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	339817	366.86	09/28/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	339818	1,203.56	09/28/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	339819	663.31	09/28/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	339820	1,415.32	09/28/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	339821	250.76	09/28/2005	#P245T-0.325-RL
B0020933	DELPHI ENERGY & ENGINE MNGT	339822	649.78	09/28/2005	550007304
B0020933	DELPHI ENERGY & ENGINE MNGT	339823	625.86	09/28/2005	550058445
B0020933	DELPHI ENERGY & ENGINE MNGT	339824	575.29	09/28/2005	550037092
B0020933	DELPHI ENERGY & ENGINE MNGT	339825	1,652.22	09/28/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	340820	502.05	09/29/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	340821	285.71	09/29/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	341572	76.62	09/29/2005	550007295
B0020933	DELPHI ENERGY & ENGINE MNGT	341573	955.38	09/29/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	341574	630.52	09/29/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	341575	893.00	09/29/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	341576	358.84	09/29/2005	550007327
B0020933	DELPHI ENERGY & ENGINE MNGT	341577	664.47	09/29/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	342423	836.75	09/30/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	342424	171.70	09/30/2005	550006444
B0020933	DELPHI ENERGY & ENGINE MNGT	342425	5,427.50	09/30/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	343206	1,535.08	09/30/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	343207	955.38	09/30/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	343208	611.99	09/30/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	343209	629.51	09/30/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	343210	419.98	09/30/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	343211	1,218.60	09/30/2005	550007315
B0020933	DELPHI ENERGY & ENGINE MNGT	343212	1,495.85	09/30/2005	550007317



Delphi Bankruptcy Court Case #: 05-44481

Statement of Open Items as of June 20, 2006
Magnet Wire Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0020933	DELPHI ENERGY & ENGINE MNGT	343213	862.20	09/30/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	343214	697.98	09/30/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	343215	442.10	09/30/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	343216	269.13	09/30/2005	550007327
B0020933	DELPHI ENERGY & ENGINE MNGT	343217	497.34	09/30/2005	550026142
B0020933	DELPHI ENERGY & ENGINE MNGT	343218	218.04	09/30/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	343219	302.99	09/30/2005	550007319
B0020933	DELPHI ENERGY & ENGINE MNGT	343220	234.66	09/30/2005	550007320
B0010154	NAO/DELPHI SAGINAW STEERING	619326	1,657.32	09/30/2005	550059334
B0010154	NAO/DELPHI SAGINAW STEERING	619327	1,633.59	09/30/2005	550059747
B0020933	DELPHI ENERGY & ENGINE MNGT	344281	205.20	10/03/2005	550023802
B0020933	DELPHI ENERGY & ENGINE MNGT	344282	167.35	10/03/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	344283	157.16	10/03/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	344999	3,214.02	10/03/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	345000	3,378.42	10/03/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	345001	3,216.76	10/03/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	345002	3,361.98	10/03/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	345003	78.09	10/03/2005	550010257
B0020933	DELPHI ENERGY & ENGINE MNGT	345004	756.60	10/03/2005	550037379
B0020933	DELPHI ENERGY & ENGINE MNGT	345005	659.75	10/03/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	345006	1,419.92	10/03/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	345007	950.07	10/03/2005	550007291
B0020933	DELPHI ENERGY & ENGINE MNGT	345008	938.05	10/03/2005	550007300
B0020933	DELPHI ENERGY & ENGINE MNGT	345009	647.75	10/03/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	345010	610.06	10/03/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	345011	170.98	10/03/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	345012	908.39	10/03/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	345013	569.03	10/03/2005	550037092
B0020933	DELPHI ENERGY & ENGINE MNGT	345014	296.57	10/03/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	619520	1,267.90	10/03/2005	550013817
B0020933	DELPHI ENERGY & ENGINE MNGT	346028	167.35	10/04/2005	550006443
B0020933	DELPHI ENERGY & ENGINE MNGT	346029	219.15	10/04/2005	550006445
B0020933	DELPHI ENERGY & ENGINE MNGT	346030	171.70	10/04/2005	550006444
B0020933	DELPHI ENERGY & ENGINE MNGT	346031	171.70	10/04/2005	550006444
B0020933	DELPHI ENERGY & ENGINE MNGT	346797	1,979.42	10/04/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	346799	198.94	10/04/2005	550023810
B0020933	DELPHI ENERGY & ENGINE MNGT	346800	956.88	10/04/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	346801	899.18	10/04/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	346802	560.10	10/04/2005	550037092
B0010154	NAO/DELPHI SAGINAW STEERING	619779	1,651.57	10/04/2005	550059334
B0010154	NAO/DELPHI SAGINAW STEERING	619781	4,644.92	10/04/2005	550026137
B0010154	NAO/DELPHI SAGINAW STEERING	619956	1,631.75	10/04/2005	550059334

Exhibit A



Delphi Bankruptcy Court Case #: 05-44481

Statement of Open Items as of June 20, 2006
Magnet Wire Division

Bill To	Customer Name	Essex Sales Inv # Ref No.	Sales Invoice Date Amount	Sales Invoice Date Eff Date	Delphi PO
B0010154	NAO/DELPHI SAGINAW STEERING	619957	1,579.96	10/04/2005	550059334
B0010154	NAO/DELPHI SAGINAW STEERING	619958	1,018.89	10/04/2005	550059747
B0020933	DELPHI ENERGY & ENGINE MNGT	347771	507.31	10/05/2005	550010256
B0020933	DELPHI ENERGY & ENGINE MNGT	347772	461.02	10/05/2005	550010255
B0020933	DELPHI ENERGY & ENGINE MNGT	347773	5,427.50	10/05/2005	550075345
B0020933	DELPHI ENERGY & ENGINE MNGT	347774	86.50	10/05/2005	P4570048
B0020933	DELPHI ENERGY & ENGINE MNGT	348866	2,012.64	10/05/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	348867	3,457.88	10/05/2005	550037466
B0020933	DELPHI ENERGY & ENGINE MNGT	348868	646.74	10/05/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	348869	667.78	10/05/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	348870	161.02	10/05/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	348871	958.98	10/05/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	348872	635.58	10/05/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	348873	719.75	10/05/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	348874	894.94	10/05/2005	550036749
B0020933	DELPHI ENERGY & ENGINE MNGT	348875	950.94	10/05/2005	550026142
B0020933	DELPHI ENERGY & ENGINE MNGT	348876	213.56	10/05/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	348877	208.44	10/05/2005	550007320
B0020933	DELPHI ENERGY & ENGINE MNGT	348878	295.40	10/05/2005	550007319
B0010154	NAO/DELPHI SAGINAW STEERING	620041	4,569.56	10/05/2005	550026137
B0020933	DELPHI ENERGY & ENGINE MNGT	350215	1,998.40	10/06/2005	550013820
B0020933	DELPHI ENERGY & ENGINE MNGT	350217	632.88	10/06/2005	550007301
B0020933	DELPHI ENERGY & ENGINE MNGT	350218	646.74	10/06/2005	550007303
B0020933	DELPHI ENERGY & ENGINE MNGT	350219	568.26	10/06/2005	550007307
B0020933	DELPHI ENERGY & ENGINE MNGT	350220	287.18	10/06/2005	550007314
B0020933	DELPHI ENERGY & ENGINE MNGT	350221	1,510.66	10/06/2005	550007317
B0020933	DELPHI ENERGY & ENGINE MNGT	350222	475.09	10/06/2005	550007323
B0020933	DELPHI ENERGY & ENGINE MNGT	350223	670.25	10/06/2005	550007328
B0020933	DELPHI ENERGY & ENGINE MNGT	350224	1,417.62	10/06/2005	550051693
B0020933	DELPHI ENERGY & ENGINE MNGT	350225	650.80	10/06/2005	550007304
B0029841	DELPHI ENERGY & ENGINE MNGT	351138	12,591.80	10/07/2005	550075345
			<u>392,332.57</u>		
			<u>392,332.57</u>		



Essex Group, Inc.

Attn: Richard Fradette
V. P. Finance
1601 Wall Street
P.O. Box 1601
Fort Wayne, IN 46801-1601

**Delphi Bankruptcy - Proof of Claim
Supporting Documentation**

Due to the voluminous amount of documentation supporting this claim, the detail is not included. However, supporting documentation will be made available upon request.

Exhibit B



Essex Group
Ft. Wayne, IN 46802
1601 Wall Street

February 3, 2006

Ms. Teresa Dickerson
Delphi
M/S 50H
P. O. Box 431
Warren, OH 44486

Re: Essex Group, Inc. and Delphi Corporation

Dear Teresa:

As you know, as a consequence of the October 8, 2005 (the "Petition Date"), bankruptcy filing of Delphi Corporation and certain of its affiliates (the "Debtors") (Bankr. S.D.N.Y. Case No. 05-44481), the Debtors are indebted to Essex Group, Inc. ("Essex") in the amount of \$803,168.68 (the "Claim") arising from certain amounts accruing and unpaid prior to the Petition Date. Essex has asserted a reclamation demand in the amount of \$593,772.38 and believes that portion of the Claim is entitled to administrative priority as a reclamation claim. However, pursuant to the January 6, 2006, Order Extending Deadline for Debtors to Submit Statements of Reclamation Under Fed.R.Bankr. P. 9006(b), the deadline for the Debtors to file their reconciliation with respect to reclamation demands received has been extended to February 21, 2006. Consequently, Essex has not yet received your analysis with respect to the reclamation portion of the Claim.

It has come to Essex's attention that the Debtors may have an alleged claim for overpayment to Essex in the amount of \$2,424,747.34 (the "Overpayment Claim") arising from payments made to Essex between July and September 2005, prior to the Petition Date. As a consequence of such apparent overpayment and in accordance with 11 U.S.C. § 553 and applicable state law, Essex asserts a right of setoff as between its Claim and any Overpayment Claim.

It may be in the interests of both the Debtors and Essex to resolve cooperatively all issues with respect to the Claim and the Overpayment Claim. In settlement of all these issues, Essex proposes that the Debtors and Essex stipulate as follows: (1) to the allowance of the Claim and to relief from the automatic stay under 11 U.S.C. § 362 to authorize Essex to offset the Claim in full, (2) to the agreed payment by Essex to the Debtors of \$1,621,578.66 in resolution of any Overpayment Claim, and (3) to a mutual release between the parties resolving any and all claims between the parties. Such settlement would be subject to approval of the Bankruptcy Court, with such approval to

Exhibit B

be sought by motion to be filed by the Debtors promptly upon finalization of an agreement between the parties.

As noted above, Essex makes the foregoing proposals in furtherance of a proposed settlement and compromise of outstanding issues between the parties, and this offer is protected by Rule 408 of the Federal Rules of Evidence and any other applicable rules or statutes.

Please let me hear from you at your earliest convenience with respect to the foregoing proposal, which I believe is to the advantage of both Essex and the Debtors.

Very truly yours,



H. Patrick Jack, Jr.
President
Essex Group, Inc.

CC: Mike McIlwain
Mike Frazier
Richard Fradette
Mary Love Sullenberger